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BY: /s/ William D. Frumkin

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December 14, 2006

COPY

VIA FACSIMILE TO: 914-682-9128
AND FEDERAL EXPRESS

William D. Frumkin, Esq.
Sapir & Frumkin, LLP
399 Knollwood Road, Suite 310
White Plains, NY 10603

Re: Fred Smit, et al. v. Rodar Enterprises, Inc. and
Robert Sherwood
Your File No.: 04/7498

Dear Mr. Frumkin:

I am writing to follow up my correspondence to you of November 29, 2006, regarding the above-referenced matter. I await a response.

Please consider this correspondence our client's formal request for a review of the issue of withdrawal liability and a specific response thereto. In the event that your client is not withdrawing its notice and demand, as embodied in your correspondence of October 23, 2006, please consider this correspondence our client's request for arbitration on the issue of withdrawal liability. I would propose that if the matter goes to arbitration, we agree upon an arbitrator, Edmund V. Caplicki, Jr., Esq., who is an experienced arbitrator on such issues.

William D. Frumkin, Esq.
Sapir & Frumkin, LLP
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Please advise at your earliest opportunity.

Yours truly,

Lee David Klein

LDK:ss
cc: Client